

EXHIBIT A

USA – DUPLICATE CLAIMS TABLE (3)

<u>Claimant's Name and Address</u>	<u>Duplicate Claim #</u>	<u>Duplicate Claim Amount</u>	<u>Basis for Objection</u>	<u>Surviving Claim #</u>	<u>Surviving Claim Amount</u>
John E Michelsen Family Trust c/o John F Murtha Esq P.O. Box 2311 Reno, NV 89505	10725-00799	\$236,764.00	The claim is a duplicate of Claim #10725-01314. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00799 be disallowed in its entirety.	10725-01314	\$236,764.00
John E Michelsen Family Trust c/o John F Murtha Esq P.O. Box 2311 Reno, NV 89505	10725-00800	\$543,373.00	The claim is a duplicate of Claim #10725-01312. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00800 be disallowed in its entirety.	10725-01312	\$543,373.00
Santoro Family Trust Dtd 4/29/02 c/o Nicholas J & Juanita Santoro Tees 2312 Pearl Crest St Las Vegas, NV 89134-6732	10725-00812	\$300,000.00	This claim is a duplicate of Claim #10725-01472. The USACM Liquidating Trust requests claim #10725-00812 be disallowed in its entirety.	10725-01472	\$300,000.00
George Gage Trust Dtd 10/8/99 c/o Scott D Fleming Esq Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00813	\$12,951.80	The claim is based on investment in Bay Pompano Beach, Marlton Square, and Fiesta USA/Stoneridge and is a duplicate of Claim #10725-01215. This claim was erroneously filed twice. The USACM Liquidating Trust requests claim #10725-00813 be disallowed in its entirety.	10725-01215	\$12,951.80

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Daraskevius, Joseph & Ardee 4191 Comstock Dr. Lake Havasu City, AZ 86406	10725-00816	\$275,000.00	The claim is a duplicate of Claim #10725-00865. The USACM Liquidating Trust requests claim #10725-00816 be disallowed in its entirety.	10725-00865	\$275,000.00
Max Mathews, Richard G Messersmith, Dale Patterson c/o Scott D Fleming Esq Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00817	\$815.70	The claim is based on investment in Amesbury/Hatters Point and is a duplicate of Claim #10725-01284. The USACM Liquidating Trust requests claim #10725-00817 be disallowed in its entirety.	10725-01284	\$815.70
William M & Jean A Spangler 711 Gordon Ave Reno, NV 89509	10725-00823	\$147,895.00	The claim is a duplicate of Claim #10725-01371. The USACM Liquidating Trust requests claim #10725-00823 be disallowed in its entirety.	10725-01371	\$147,895.00
X Factor Inc c/o Scott D Fleming Esq Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00826	Unknown	The claim is a duplicate of Claim #10725-01283. The USACM Liquidating Trust requests claim #10725-00826 be disallowed in its entirety.	10725-01283	Unknown

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Johnson Family Trust Dtd 2/17/98 c/o Scott D Fleming Esq. Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00838	Unknown	The claim is based on investment in Brookmere/Matteson, HFA-Clear Lake, and Mountain House Business Park and is a duplicate of Claim #10725-01242. The USACM Liquidating Trust requests claim #10725-00838 be disallowed in its entirety.	10725-01242	Unknown
Schutte, Dora R c/o Scott D Fleming Esq Hale Lane Peek Dennison & Howard 3930 Howard Hughes Pkwy., 4 th Fl. Las Vegas, NV 89169	10725-00840	Unknown	The claim is based on investment in Wasco Investments and Elizabeth May Real Estate and is a duplicate of Claim #10725-01291. The USACM Liquidating Trust requests claim #10725-00840 be disallowed in its entirety.	10725-01291	Unknown